

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 62057**

Petitioner:

**RONALD A. TRYGGESTAD,**

v.

Respondent:

**PARK COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on October 30, 2013, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared *pro se*. Respondent was represented by Linda C. Michow, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**4203 County Road 12, Alma, Colorado  
Park County Schedule No. R0023171**

The subject property is a 3.85 acre site located in a residential subdivision within the Haywood Placer mining claim. It is accessed via New Park County Road 12 and Old County Road 12, both graveled and seasonally maintained. A stream flows across the southeast corner of the treed site, and several locations are available for residential construction. Terrain is level to sloping with typical views for the area. Wells and septic systems are common, and electricity is available. Predominant use is seasonal and recreational with motor homes located on many sites, although some permanent homes have been built. The only improvement on the subject site is a tin shed.

Respondent assigned an actual value of \$76,316 for tax year 2013 (\$75,216 for the site and \$1,100 for the shed). Petitioner is requesting a value of \$32,558.

Mr. Tryggestad described several items he considered either obstacles to development or negative impacts on value (access, electricity, high power lines, live water, and solar exposure). County roads are seasonally maintained and require traversing a steel bridge (recycled truck parts)

that is slippery when wet. Accessing electricity from the north side of North Mosquito Creek involves legal issues and is costly. Views are negatively impacted by high voltage power lines to the south. The stream traverses a single corner of the site and adds only marginal value; its flow is minimal and it will not likely be viewed from a building site. Also, the orientation of the site results in less sun exposure than other sites.

Mr. Tryggestad presented a value of \$32,558 for the subject property based on the market approach. He presented four comparable sales ranging in size from 2.5 to 4.67 acres, in sale price from \$19,900 to \$100,000, and in adjusted sale price from \$19,735 to \$34,989. He made adjustments for time, size, access, electricity, topography and tree cover, views and live water, and solar exposure.

Respondent presented a value of \$76,316 for the subject property based on the market approach. Respondent's witness, Angela R. Kanack, Certified Residential Appraiser, presented six comparable sales ranging in sale price from \$47,000 to \$90,700 and in size from 3.05 to 5.58 acres. After adjustments were made, the sales ranged from \$65,295 to \$92,129. Adjustments were made for size, access, topography, live water, proximity to public land (BLM or Forest Service), and electricity.

Ms. Kanack, agreeing that County Road 12's metal bridge and seasonal maintenance were impediments to year-round access, noted that corresponding adjustments were made in her appraisal. While acknowledging high tension power lines to the south, she pointed out unobstructed views in other directions and found no support for a view adjustment. She noted the subject's predominantly level terrain, its several potential building sites, and the availability of electricity within one mile. She addressed the increase in actual value as reflective of the larger area's transfer to Economic Area Four, which is closer to Summit County's amenities and recreation and which has seen greater value increase.

In addressing Petitioner's four sales, Ms. Kanack declined to include Sale One because it was considerably smaller (2.56 acres), because its extensive wetlands narrowed options for a building envelope, and because its sale price was considerably lower than all other sales, requiring excessive adjustments. She declined to include Petitioner's Sale Four due to its older transaction date (2008), because its proximity to Summit County carried a large location adjustment, and because adjustments would have resulted in a value far above the range considered acceptable. Petitioner's other two sales were used in her appraisal.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2013.

The Board agrees with Respondent's review of Petitioner's Sales One and Four and does not consider them good comparisons.

The Board finds that the subject's tree cover (similar to all comparable sales), proximity to BLM and Forest Service land (similar throughout the area), live water (not centrally located or

proximate to potential building envelopes), and solar orientation are either similar to comparable sales or are not sufficiently different to warrant adjustments.

In review of Petitioner's Sale Two and Respondent's Sale Two (same property), the Board finds that Petitioner's size adjustment is unsupported; a typical buyer is not likely to note the 0.63 acre difference. The Board, while agreeing that paved roads carry value in comparison to graveled ones, finds Petitioner's adjustments excessive and unsupported. The Board agrees with Respondent's adjustment for steeper terrain. Noting the subject's several potential building envelopes, the Board is persuaded that views are similar to those of comparable sales. Sale Two's adjusted value is considered to be in the low to mid \$40,000's.

In review of Petitioner's Sale Three and Respondent's Sale Six (same property), the Board does not find an 0.82 acreage difference discernible by the typical buyer; utility and privacy are not impacted by this difference. Respondent's offsetting access and topography adjustments are not contested. Re-calculation results in an adjusted value in the low to mid \$70,000's.

Re-calculation of Respondent's Sales One, Three, Four and Five, absent adjustments for live water and proximity to public land, are \$51,029, \$67,388, \$63,940, and \$44,761, respectively. Re-calculation including the two shared sales concludes to a range from the low/mid \$40,000s to the low/mid \$70,000's. Without testimony regarding the wide range and considering the possibility that the low and high adjusted values to be outliers, value at mid-point of the range is considered defensible.

### **ORDER:**

Respondent is ordered to reduce the 2013 actual value of the subject property to \$60,000.

The Park County Assessor is directed to change their records accordingly.

### **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 13th day of November, 2013.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*MaryKay Kelley*

MaryKay Kelley

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Milla Lischuk*

Milla Lischuk

